

# **MOTOR VEHICLE EXCISE TAX ABATEMENTS**

## ***Per Massachusetts General Laws Chapter 60***

- When you register a motor vehicle, a motor vehicle excise tax bill is generated and you are responsible for its payment. If you move within Massachusetts or out of state, if you sell or trade your motor vehicle, or if it's stolen, you need to make every effort to obtain the bill, to pay it and then apply for an abatement if you are eligible.
- An excise abatement does not exclude your Excise Tax from being collected. The amount due must be paid as assessed in a timely manner. If an abatement is allowed, a refund will be mailed to you. **No MV excise abatement will be processed without a completed application.**
- Excise bills are prepared by THE REGISTRY OF MOTOR VEHICLES according to the information on the MV registration. They are sent to the city or town Collectors for distribution and collection of payment.
- Tax Collectors and Deputy Tax Collectors do not accept partial payment of an excise bill. Taxpayers should be prepared to pay the full amount due. There are no considerations for financial hardships. M.G.L. Chapter 60 of the General Laws governs and regulates the payment of local taxes. Section 22 thereof permits, with certain limitations, a person who is assessed a tax upon *real estate* to make a partial payment of that tax. This permissive provision is limited in application to REAL ESTATE TAXES. **G.L. 60A, on the other hand DOES NOT extend any corresponding authorization to persons assessed a Motor Vehicle Excise.** Therefore, a Collector may properly refuse to accept a partial payment.
- Two actions are necessary for qualification for abatement eligibility. A vehicle owner must BOTH a) convey title to the vehicle and b) cancel or transfer the registration on said vehicle. The performance of ONE of these actions, alone, does not qualify a person for an abatement. **Therefore, a person who cancels the registration on a vehicle during a calendar year but does not convey the title to the vehicle is not entitled to an excise abatement for any part of that year.**
- The taxpayer is obligated under M.G.L. Chapter 90 to notify the RMV within 30 days of an **address and garaging change**. It is not sufficient that the taxpayer merely notified his/her insurance agent. Accordingly, the RMV properly provided data to issue the tax bill to the municipality where he/she formerly resided. **The owner must pay MV excise to the city or town in which the vehicle was garaged on January 1.**
- Excise is prorated on a monthly basis. If a vehicle is registered after the beginning of any calendar year, no excise will be imposed for those months, if any, which have fully elapsed before the vehicle is registered. If a vehicle is registered for any part of a month, however, the excise will be due for all of that month.
- **EXCISE TAX THAT IS AT WARRANT MUST BE PAID IN FULL AND PROOF OF PAYMENT IS REQUIRED BEFORE AN ABATEMENT CAN BE GRANTED**